IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 12TH FEBRUARY 2007 / 23RD MAGHA 1928

WP(C).No. 3291 of 2007(P)

PETITIONER:

LAXMI CRANES AND TRAILERS PVT.LTD.
VII/602-A, KUNDANOOR
ERNAKULAM DISTRICT
REPRESENTED BY ITS MANAGING DIRECTOR
BHASI.K.NAIR

BY ADV. SRI.V.P.SUKUMAR
SRI.KURYAN THOMAS

RESPONDENTS:
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1. THE COMMERCIAL TAX OFFICER
SECOND CIRCLE
THRIPUNITHURA

2. THE STATE OF KERALA REPRESENTED BY
THE SECRETARY TO GOVERNMENT
TAXES(D) DEPARTMENT
SECRETARIAT
THIRUVANANTHAPURAM

BY GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 12/02/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR,J.

WP(C)NO.3291 OF 2007-P

Judgment

The petitioner is a limited company, engaged in the business of hiring of cranes, trailers etc. to contractors. It wanted to transport one crane in a trailer from Ernakulam to Bellari in Karnataka State. For that purpose, delivery notes in Form 15 are required to be carried along with the crane. So, the petitioner applied for issuing the necessary number of delivery notes in Form 15. But, the respondents declined to issue the same. Hence this Writ Petition, seeking appropriate reliefs.

2. The 1st respondent has filed a statement in which it is submitted that the petitioner has obtained the registration under the KVAT Act for sale and purchase of spares and accessories of cranes and execution of any labour contract is not contemplated in the registration certificate granted to it. Ever since its registration, the petitioner has been filing returns with nil taxable turnover. The delivery notes in Form 15 were not issued to it, as its business activity does not require furnishing of the same, it is submitted.

3. I heard the learned counsel on both sides. The petitioner shall move for appropriately modifying its registration certificate so as to include the present business undertaken by it also, under the activities mentioned in its registration certificate. Pending modification of the registration certificate, the delivery notes required to transport the crane mentioned above, shall be issued to the

petitioner on production of a copy of this Judgment. For granting the same, the 1st respondent will be free to impose conditions, if any, he thinks fit.

The Writ Petition is disposed of as above.

12.02.2007 **K.BALAKRISHNAN NAIR,JUDGE**

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